

YOU Legal Presence affects you.

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You will need to provide proof of US Citizenship or Legal Presence for these transactions:

- All ID Cards
- First-time Driver's Licenses
- Expired Licenses
- Suspended, Revoked or Cancelled Licenses



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Call 1-866-DMV-LINE**

This law was passed by the 2003 General Assembly. It goes into effect January 1, 2004.

What is the Personal Property Tax Relief Act?

The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds.

To qualify, a vehicle must:

- Be owned by an individual or leased by an individual under a contract requiring the individual to pay personal property tax, and
- Be used less than 50% for business purposes.

Motor homes, trailers and farm-use vehicles do not qualify for tax relief.

Does your vehicle qualify for personal property tax relief?

Answer the following questions to determine if your vehicle qualifies for personal property tax relief. Be sure to indicate your vehicle's personal property tax relief status on the vehicle registration renewal form. If you do not indicate the vehicle use on your renewal notice, your vehicle may not be considered for personal property tax relief.

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If you answer YES to any of the following questions, your vehicle is considered by state law to have a business use and does **NOT** qualify for personal property tax relief.

- Is more than 50% of the vehicle's annual mileage used as a business expense for federal income tax purposes **OR** reimbursed by an employer?
- Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for federal income tax purposes?
- Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- If the vehicle is leased by an individual, does the leasing company pay the tax without reimbursement from the individual?

If the use of your vehicle has changed since your last renewal, be sure to make the change on the enclosed renewal form.

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